

By: Hancock

S.B. No. 1510

A BILL TO BE ENTITLED

AN ACT

relating to authority of the county auditor to examine and audit the records of certain special districts.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter A, Chapter 115, Local Government Code, is amended by adding Section 115.0036 to read as follows:

Sec. 115.0036. EXAMINATION AND AUDIT OF RECORDS OF CERTAIN SPECIAL DISTRICTS. (a) The county auditor shall have continual access to and may, at the county auditor's discretion, examine the books, accounts, reports, vouchers, and any other records of:

(1) a special district if the district's budget requires the approval of the commissioners court; and

(2) any subsidiary of a special district described by Subdivision (1) that is supported wholly or partly by public funds.

(b) The county auditor, with the approval of the commissioners court, may audit the books, accounts, reports, vouchers, and any other records of an entity described by Subsection (a) if the county auditor determines an audit is necessary after conducting an examination under Subsection (a).

SECTION 2. This Act takes effect September 1, 2015.